

CLAIM AMENDMENTS

Please cancel Claims 7 and 9, and amend Claim 10 to read as follows:

1.-9. (Cancelled)

10. (Currently Amended) A photoelectric conversion element comprising an anti-reflection layer, silicon layers, and an electrode, provided from a light incident side,

wherein all of the silicon layers are single-crystal silicon layers, and wherein the silicon layers comprise an n^+ layer, and a p^- layer of about 30 μm thickness, provided from the light incident side, wherein a surface of the silicon layers has a (111) plane, ~~and~~ wherein any deviation of said surface from said (111) plane is within an angle equal to 24/60ths of a degree ($0^\circ 24'$), and wherein one of said silicon layers having about a 30 μm thickness is provided directly on said electrode.

11. (Cancelled)

12. (Previously Presented) The photoelectric conversion element according to claim 10, wherein a p^+ layer is provided between the p^- layer and the electrode, and the electrode is in contact with the n^+ layer.